

**CITY OF AMERICUS  
LYON COUNTY, KANSAS**

**REGULATORY BASIS FINANCIAL STATEMENTS AND  
INDEPENDENT AUDITORS' REPORT**

**For the Year Ended December 31, 2012**

**ALDRICH AND COMPANY LLC  
CERTIFIED PUBLIC ACCOUNTANTS  
COUNCIL GROVE, KS 66846**

CITY OF AMERICUS  
LYON COUNTY, KANSAS

REGULATORY BASIS FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2012

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# ALDRICH & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

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## Independent Auditors' Report

Mayor and City Council  
City of Americus, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the City of Americus, Kansas as of and for the year ended December 31, 2012 and the related notes to the financial statement.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the Kansas Municipal Audit and Accounting Guide as described in Note 1 to meet the financial reporting requirements of the State of Kansas. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the Kansas Municipal Audit and Accounting Guide. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit includes performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **Basis for Adverse Opinion on the U.S. Generally Accepted Accounting Principles**

As described in Note 1 of the financial statement, the City of Americus, Kansas prepared this financial statement to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

### **Adverse Opinion on the U.S. Generally Accepted Accounting Principles**

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on the U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the City of Americus, Kansas, as of December 31, 2012, or the changes in its financial position or cash flows for the year then ended.

**Opinion on Regulatory Basis of Accounting**

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City of Americus, Kansas, as of December 31, 2012, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

**Report on Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget and individual fund schedules of regulatory basis receipts and expenditures-actual and budget (Schedules 1 and 2 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, but are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. As part of this presentation, certain prior year comparative information has been derived from the City's 2011 financial statements and, in our report dated November 26, 2012, we expressed an unqualified opinion on the respective basic financial statements, taken as a whole, on the regulatory basis of accounting. Such supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

*Aldrich & Company, LLC*

Aldrich & Company LLC  
Certified Public Accountants

December 2, 2013

City of Americus  
Lyon County, Kansas

Summary Statement of Cash Receipts, Expenditures, and Unencumbered Cash  
Regulatory Basis  
For the Year Ended December 31, 2012

Fund	Beginning Unencumbered Cash Balance	Prior Cancelled Encumbrance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
<b>General Fund</b>	\$ 247,761	\$ 6,250	\$ 242,790	\$ 191,394	\$ 305,407	\$ 9,073	\$ 314,480
<b>Special Purpose Funds</b>							
Employee Benefits	(99)	0	28,464	25,970	2,395	2,247	4,642
Special Highway	64,018	0	26,630	64,411	26,237	30,063	56,300
Parks & Recreation	4,399	0	37,543	28,170	13,772	543	14,315
Special Law Enforcement	7,002	0	455	369	7,088	0	7,088
Special Parks & Recreation	10,825	0	1,622	0	12,447	0	12,447
Capital Improvement Reserve	139,323	0	1,615	31,720	109,218	0	109,218
Special Equipment Reserve	13,658	0	18,205	6,603	25,260	0	25,260
<b>Business Funds</b>							
Trash Collection	5,923	0	48,566	50,150	4,339	3,795	8,134
Sewer Utility	221,776	0	136,678	146,061	212,393	927	213,320
<b>Total Reporting Entity</b>	<u>\$ 714,586</u>	<u>\$ 6,250</u>	<u>\$ 542,568</u>	<u>\$ 544,848</u>	<u>\$ 718,556</u>	<u>\$ 46,648</u>	<u>\$ 765,204</u>

Composition of Cash:	
Checking	\$ 578,078
Checking-pool	160
Certificates of Deposit	186,886
Petty cash	80
Total Reporting Entity	<u>\$ 765,204</u>

The accompanying notes are an integral part of this statement.

City of Americus  
Lyon County, Kansas

Notes to the Financial Statement  
December 31, 2012

NOTE 1 – Summary of Significant Accounting Policies

The City has established a uniform system of accounting maintained to reflect compliance with the applicable laws of the State of Kansas. The more significant of the City's accounting policies are described below.

Financial Reporting Entity

The City of Americus, Kansas was organized in 1857 and operates as a third class city in accordance with the laws of the State of Kansas. The City has a population of approximately 950 and is governed by an elected mayor and five-member council. This report includes all services provided by the City to residents and businesses within its boundaries. Services provided include parks and recreation, fire and police protection, street maintenance and general administrative services. In addition, the City owns and operates two major enterprise activities, a trash collection and local sewer system. The City's financial statement does not include any related municipal entities.

Regulatory Basis Fund Types

The accounts of the City are organized and operated on the basis of funds, which are used to record the City's financial transactions. A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Cash and other financial resources are recorded together with all related expenditures. A fund is used to segregate specific activities and for the purpose of attaining certain objectives in accordance with special regulations, restrictions, or limitations including State Statutes and City Ordinances. The following types of funds comprise the financial activities of the City.

Governmental Funds

**General Fund** The General Fund is the chief operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.

**Special Purpose Funds** – Special Purpose Funds are used to account for the proceeds of specific tax levies and other specific revenue sources (other than capital projects and tax levies for long-term debt) that are intended for specified purposes.

Business Funds

**Business Funds** – Business Funds are financed in whole or in part by fees charged to users of the goods or services. Funds are operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of receipts, expenses, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America

The Kansas Municipal Audit and Accounting Guide (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

City of Americus  
Lyon County, Kansas

Notes to the Financial Statement  
December 31, 2012

NOTE 1 – Summary of Significant Accounting Policies (Cont)

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America (Cont)

The City approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the City to use the regulatory basis of accounting.

Reimbursed Expenses

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses shown in the financial statements meet the following criteria:

1. The related disbursement was made in the current year on behalf of the payee,
2. The item paid for was directly identifiable as having been used by or provided to the payee, and
3. The amount of the reimbursement is directly related to the amount of the original cash disbursement.

NOTE 2 – Stewardship, Compliance, and Accountability

Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held, and the governing body may amend the budget at that time. No such amendments were made for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are to be prepared using the regulatory basis of accounting, in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payables and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for capital projects funds, trust funds, permanent funds and the following special purpose funds: Special Equipment and Capital Improvements Funds. Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

City of Americus  
Lyon County, Kansas

Notes to the Financial Statement  
December 31, 2012

NOTE 2 – Stewardship, Compliance, and Accountability (Cont)

Compliance with Finance-Related Legal and Contractual Obligations

References made herein to the statutes are not intended as interpretations of law, but are offered for consideration of the Director of Accounts and Reports and interpretation by the County Attorney and legal representatives of the municipality.

Management is not aware of any statutory violations for the period covered by this audit.

NOTE 3 – Deposits and Investments

K.S.A. 9-1401 establishes the depositories which may be used by the city. The statute requires banks eligible to hold the City's funds have a main or branch bank in the county in which the City is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The city has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the City's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The City has no investment policy that would further limit its investment choices.

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be entirely returned to it. State statutes require the City's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at December 31, 2012.

Cash balances from all funds are combined and invested, to the extent possible in interest bearing accounts and certificates of deposit. All investments are stated at cost. Earnings from these investments, unless specifically designated, are allocated to the general fund. All investments are held in the City's name.

At year-end the carrying amount of the city's deposits, excluding petty cash funds, was \$765,124. Actual bank balances were \$766,570. The difference between the carrying amount and the bank balance is composed of checks that have not cleared and deposits in transit. Of the bank balance, \$250,213 was covered by federal depository insurance and \$516,357 was collateralized with securities held by the pledging financial institutions' agents in the City's name. The city held no investments on December 31, 2012.



City of Americus  
Lyon County, Kansas

Notes to the Financial Statement  
December 31, 2012

NOTE 4 – Ad Valorem Tax Revenues and Property Taxes

The determination of assessed valuations and the collection of property taxes for all political subdivisions in the State of Kansas is the responsibility of the various counties. The County Appraiser annually determines assessed valuations based on real estate transactions recorded by the Register of Deeds and personal property transactions reported by taxpayers. The County Clerk spreads the annual assessment on the tax rolls. The County Treasurer is the tax collection agent for all taxing entities within the County.

In accordance with state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1 of each year. One-half of the property tax is due December 20<sup>th</sup> prior to the fiscal year for which they are budgeted, and the second half is due the following May 10<sup>th</sup>. The county treasurer collects and distributes the property taxes. In accordance with state statutes, property taxes levied during the current year are a revenue source to be used to finance the following year's operation.

Undistributed taxes from the prior year levy are recognized as income in the current year. It is not practicable to apportion delinquent taxes held by the county treasurer at year end and, further, the amounts are not material in relationship to the financial statements taken as a whole.

NOTE 5 – Pension Plan

Plan Description – The City of Americus, Kansas participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 S. Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Funding Policy - K.S.A. 74-4419 and 74-49,210 establishes the KPERS member-employee contribution rates. Effective July 1, 2009, KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes member-employee contribution rate at 4% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. The employer collects and remits member-employee contributions according to the provisions of section 414(h) of the Internal Revenue Code. Kansas law provides that the employer contribution rate be determined annually based on the results of an annual actuarial valuation. KPERS is funded on an actuarial reserve basis. Kansas law sets a limitation on annual increases in the contribution rates for KPERS employers. The KPERS employer rate established for calendar year 2012 was 8.34% with a 1% reduction for the months of April through June. The city's employer contributions to KPERS for the years ending December 31, 2010, 2011, and 2012 were \$3,600, \$4,076, and \$4,490 respectively, equal to the required contributions for each year as set forth by the legislature.

NOTE 6 – Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters. These risks are covered by commercial insurance purchased from independent third parties. Insurance claims have not exceeded commercial insurance coverage for the past three years. There were no significant reductions in insurance coverage from coverage in prior years.

City of Americus  
Lyon County, Kansas

Notes to the Financial Statement  
December 31, 2012

NOTE 7 – Other Long-Term Obligations from Operations

Compensated Absences

City employees may earn up to three weeks of paid vacation per year. Payment in lieu of the vacation days is not permitted and carry-over is limited to a maximum of five vacation days. Vacation leave is payable upon termination. Employees also earn up to twelve days per year sick leave with a maximum carry-over of ten days. Three days of sick leave may be re-deemed for one personal day once a year. Sick pay is forfeited upon termination. Employees also receive two discretionary days per year. Payment in lieu of discretionary days is not permitted. The costs of accumulated compensated absences are not recorded at the time the benefits are accumulated, but rather at the time such benefits are paid. No estimate has been made of the total accumulated leave nor has any been included in these statements.

NOTE 8 – Long-Term Debt

The loan payable to the Kansas Department of Health and Environment, for wastewater treatment improvements, approved amount \$1,637,000, advanced total \$1,637,000, is payable from revenues of the Sewer Utility. The loan, which bears interest at 2.57%, is to be retired in semi-annual installments of \$52,256 through calendar year 2027. No lien or other security interest is granted to the Kansas Department of Health and Environment, however should Sewer Utility revenues be insufficient to pay costs of operation and maintenance of the system and pay the principal, interest and other amounts due under the loan agreement, the City shall levy ad valorem taxes to produce the required amounts.

Changes in long term debt are as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Payments</u>	<u>Ending Balance</u>	<u>Interest Paid</u>
KDHE loan	<u>\$ 1,329,242</u>	<u>\$ 0</u>	<u>\$ 70,802</u>	<u>\$1,258,440</u>	<u>\$33,710</u>

Maturities of the loan for the next five years and in five year increments thereafter are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2013	72,634	31,878	104,512
2014	74,512	30,000	104,512
2015	76,440	28,072	104,512
2016	78,417	26,095	104,512
2017	80,445	24,067	104,512
2018-2022	434,534	88,026	522,560
2023-2027	<u>441,458</u>	<u>28,846</u>	<u>470,304</u>
Total	<u>\$1,258,440</u>	<u>\$ 256,984</u>	<u>\$1,515,424</u>

City of Americus  
Lyon County, Kansas

Notes to the Financial Statement  
December 31, 2012

NOTE 9 – Lease

In December 2010, the City entered into a lease with Clune & Company for the lease of a Grasshopper mower. An initial payment of \$1,195 including the documentation fee was made in December. Thirty-four monthly payments of \$550 are scheduled. Payments are being made from the special equipment fund.

Changes in the lease are as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Payments</u>	<u>Ending Balance</u>	<u>Interest Paid</u>
Mower	<u>\$ 11,615</u>	<u>\$ 0</u>	<u>\$ 5,443</u>	<u>\$6,172</u>	<u>\$1,160</u>

Maturities of the lease are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2013	<u>6,172</u>	<u>431</u>	<u>6,603</u>
Total	<u>\$11,615</u>	<u>\$ 1,591</u>	<u>\$13,206</u>

NOTE 10 –Transfers

The City transferred monies between funds as allowed by applicable Kansas statutes. The following schedule details transfers made in 2012.

Transferred from:	Transferred to:	Statute	Amount
General	Equipment Reserve	12-1,117	6,000
Special Highway	Equipment Reserve	12-1,117	5,000

REGULATORY-REQUIRED

SUPPLEMENTARY INFORMATION

The City of Americus  
Lyon County, Kansas

Schedule 1

Summary of Expenditures - Actual and Budget  
Regulatory Basis  
Budgeted Funds Only  
For the Year Ended December 31, 2012

<u>FUNDS</u>	<u>Certified Budget</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance Over (Under)</u>
General Fund	\$ 333,250		\$ 333,250	\$ 191,394	\$ (141,856)
Special Purpose Funds					
Employee Benefits	26,650		26,650	25,970	(680)
Special Highway	67,300		67,300	64,411	(2,889)
Parks & Recreation	38,500		38,500	28,170	(10,330)
Special Law Enforcement	4,000		4,000	369	(3,631)
Special Parks & Recreation	6,000		6,000	0	(6,000)
Business Funds					
Trash Collection	54,150		54,150	50,150	(4,000)
Sewer Utility	179,512		179,512	146,061	(33,451)

See Accompanying Auditors' Report

City of Americus  
Lyon County, Kansas

Schedule 2A

GENERAL FUND  
Schedule of Cash Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2012  
(with comparative actual totals for the prior year ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
Cash Receipts				
Taxes	\$ 133,604	\$ 101,919	\$ 102,158	\$ (239)
Intergovernmental	98,255	94,076	62,422	31,654
Licences and permits	3,691	3,327	3,250	77
Franchise fees	29,580	28,045	30,000	(1,955)
Use of money and property	834	747	1,200	(453)
Fines and fees	14,084	7,406	12,000	(4,594)
Other	3,442	7,270	1,500	5,770
Transfer from other funds	0	0	0	0
Total Cash Receipts	<u>283,490</u>	<u>242,790</u>	<u>212,530</u>	<u>30,260</u>
Expenditures				
General government				
Personal services	41,771	41,467	46,000	(4,533)
Contractual	28,943	30,520	42,500	(11,980)
Commodities	6,341	3,220	10,500	(7,280)
Capital outlay	0	0	5,000	(5,000)
Total General government	<u>77,055</u>	<u>75,207</u>	<u>104,000</u>	<u>(28,793)</u>
Police and fire				
Personal services	24,653	27,332	32,400	(5,068)
Contractual	35,246	31,343	38,900	(7,557)
Commodities	6,794	4,209	9,950	(5,741)
Capital outlay	9,600	0	0	0
Transfers to other funds	2,000	5,000	5,000	0
Total Police and fire	<u>\$ 78,293</u>	<u>\$ 67,884</u>	<u>\$ 86,250</u>	<u>\$ (18,366)</u>

See Accompanying Auditors' Report

City of Americus  
Lyon County, Kansas

Schedule 2A

GENERAL FUND  
Schedule of Cash Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2012  
(with comparative actual totals for the prior year ended December 31, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures (cont)				
Parks and recreation				
Personal services	\$ 6,000	\$ 5,849	\$ 8,000	\$ (2,151)
Contractual	6,575	0	500	(500)
Commodities	0	0	8,000	(8,000)
Transfer to other funds	0	1,000	1,000	0
Total parks and recreation	<u>12,575</u>	<u>6,849</u>	<u>17,500</u>	<u>(10,651)</u>
Streets				
Streets-personal service	20,758	20,198	15,000	5,198
Streets	16,689	21,256	60,500	(39,244)
Capital outlay	0	0	50,000	(50,000)
Total Streets	<u>37,447</u>	<u>41,454</u>	<u>125,500</u>	<u>84,046</u>
Total Expenditures	<u>205,370</u>	<u>191,394</u>	<u>333,250</u>	<u>(141,856)</u>
Receipts Over (Under) Expenditures	78,120	51,396	<u>\$ (120,720)</u>	<u>\$ 172,116</u>
Unencumbered Cash, January 1	169,641	247,761		
Prior year cancelled encumbrance	<u>0</u>	<u>6,250</u>		
Unencumbered Cash, December 31	<u>\$ 247,761</u>	<u>\$ 305,407</u>		

City of Americus  
Lyon County, Kansas

Schedule 2B

SPECIAL PURPOSE FUND  
Schedule of Cash Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2012  
(with comparative actual totals for the prior year ended December 31, 2011)

EMPLOYEE BENEFITS

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes	\$ 13,003	\$ 28,464	\$ 26,578	\$ 1,886
Reimbursed expense	122	0	0	0
Total cash receipts	13,125	28,464	26,578	1,886
Expenditures				
Payroll taxes & work comp	14,255	14,239	14,650	(411)
Health insurance	7,134	11,731	12,000	(269)
Total expenditures	21,389	25,970	26,650	(680)
Receipts Over (Under) Expenditures	(8,264)	2,494	<u>\$ (72)</u>	<u>\$ 2,566</u>
Unencumbered Cash, January 1	8,165	(99)		
Unencumbered Cash, December 31	<u>\$ (99)</u>	<u>\$ 2,395</u>		



City of Americus  
Lyon County, Kansas

Schedule 2C

SPECIAL PURPOSE FUND  
Schedule of Cash Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2012  
(with comparative actual totals for the prior year ended December 31, 2011)

SPECIAL HIGHWAY

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
State of Kansas - gas tax	\$ 23,108	\$ 23,187	\$ 25,110	\$ (1,923)
Special city & county highway	2,750	2,670	2,693	(23)
Reimbursed expense	457	773	1,000	(227)
Other receipts	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total cash receipts	26,315	26,630	28,803	(2,173)
Expenditures				
Street repair and maintenance	6,259	59,411	62,300	(2,889)
Transfer to other funds	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>0</u>
Total expenditures	<u>11,259</u>	<u>64,411</u>	<u>67,300</u>	<u>(2,889)</u>
Receipts Over (Under) Expenditures	15,056	(37,781)	<u>\$ (38,497)</u>	<u>\$ 716</u>
Unencumbered Cash, January 1	<u>48,962</u>	<u>64,018</u>		
Unencumbered Cash, December 31	<u>\$ 64,018</u>	<u>\$ 26,237</u>		

City of Americus  
Lyon County, Kansas

Schedule 2D

SPECIAL PURPOSE FUND  
Schedule of Cash Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2012  
(with comparative actual totals for the prior year ended December 31, 2011)

PARKS & RECREATION

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes	\$ 24,529	\$ 32,074	\$ 30,947	\$ 1,127
Charges for services	6,523	5,445	6,000	(555)
Other	125	24	0	24
Reimbursed expense	0	0	0	0
Total cash receipts	31,177	37,543	36,947	596
Expenditures				
Parks				
Personal services	320	5,782	5,500	282
Contractual	3,305	4,072	7,500	(3,428)
Commodities	4,145	2,829	3,800	(971)
Total parks	7,770	12,683	16,800	(4,117)
Swimming pool				
Personal services	12,778	3,861	14,500	(10,639)
Contractual	2,604	5,894	700	5,194
Commodities	6,716	5,732	6,500	(768)
Capital outlay	0	0	0	0
Total swimming pool	22,098	15,487	21,700	(6,213)
Total Expenditures	29,868	28,170	38,500	(10,330)
Receipts Over (Under) Expenditures	1,309	9,373	<u>\$ (1,553)</u>	<u>\$ 10,926</u>
Unencumbered Cash, January 1	3,090	4,399		
Unencumbered Cash, December 31	<u>\$ 4,399</u>	<u>\$ 13,772</u>		

See Accompanying Auditors' Report

City of Americus  
Lyon County, Kansas

Schedule 2E

SPECIAL PURPOSE FUND  
Schedule of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2012  
(with comparative actual totals for the prior year ended December 31, 2011)

SPECIAL LAW ENFORCEMENT

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Diversion collections	\$ 1,750	\$ 455	\$ 1,500	\$ (1,045)
Other	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Cash Receipts	<u>1,750</u>	<u>455</u>	<u>1,500</u>	<u>(1,045)</u>
Expenditures				
Contractual	235	125	0	125
Commodities	<u>193</u>	<u>244</u>	<u>4,000</u>	<u>(3,756)</u>
Total Expenditures	<u>428</u>	<u>369</u>	<u>4,000</u>	<u>(3,631)</u>
Receipts Over (Under) Expenditures	1,322	86	<u>\$ (2,500)</u>	<u>\$ 2,586</u>
Unencumbered Cash, January 1	<u>5,680</u>	<u>7,002</u>		
Unencumbered Cash, December 31	<u>\$ 7,002</u>	<u>\$ 7,088</u>		

City of Americus  
Lyon County, Kansas

Schedule 2F

SPECIAL PURPOSE FUND  
Schedule of Cash Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2012  
(with comparative actual totals for the prior year ended December 31, 2011)

SPECIAL PARKS & RECREATION

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Intergovernmental	\$ 2,018	\$ 1,622	\$ 2,423	\$ (801)
Reimbursed expense	0	0	0	0
Total Cash Receipts	2,018	1,622	2,423	(801)
Expenditures				
Contractual	0	0	3,500	(3,500)
Commodities	0	0	2,500	(2,500)
Total Expenditures	0	0	6,000	(6,000)
Receipts Over (Under) Expenditures	2,018	1,622	\$ (3,577)	\$ 5,199
Unencumbered Cash, January 1	8,807	10,825		
Unencumbered Cash, December 31	\$ 10,825	\$ 12,447		

See Accompanying Auditors' Report

City of Americus  
Lyon County, Kansas

Schedule 2G

SPECIAL PURPOSE FUND  
Schedule of Cash Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2012  
(with comparative actual totals for the prior year ended December 31, 2011)

CAPITAL IMPROVEMENT RESERVE

	Prior Year Actual	Current Year Actual
Cash Receipts		
Special assessments	\$ 1,841	\$ 0
Reimbursed expense	<u>0</u>	<u>1,615</u>
Total Cash Receipts	1,841	1,615
Expenditures		
Capital improvements	<u>6,092</u>	<u>31,720</u>
Total Expenditures	<u>6,092</u>	<u>31,720</u>
Receipts Over (Under) Expenditures	(4,251)	(30,105)
Unencumbered Cash, January 1	<u>143,574</u>	<u>139,323</u>
Unencumbered Cash, December 31	<u>\$ 139,323</u>	<u>\$ 109,218</u>

See Accompanying Auditors' Report

City of Americus  
Lyon County, Kansas

Schedule 2H

SPECIAL PURPOSE FUND  
Schedule of Cash Receipts and Expenditures  
Regulatory Basis  
For the Year Ended December 31, 2012  
(with comparative actual totals for the prior year ended December 31, 2011)

SPECIAL EQUIPMENT RESERVE

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers in	\$ 7,000	\$ 11,000
Other	0	7,205
Total Receipts	7,000	18,205
Expenditures		
Equipment	19,714	6,603
Receipts Over (Under) Expenditures	(12,714)	11,602
Unencumbered Cash, January 1	26,372	13,658
Unencumbered Cash, December 31	\$ 13,658	\$ 25,260

City of Americus  
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Schedule 2I

BUSINESS FUND  
Schedule of Cash Receipts and Expenditures - Actual And Budget  
Regulatory Basis  
For the Year Ended December 31, 2012  
(with comparative actual totals for the prior year ended December 31, 2011)

TRASH COLLECTION

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Charges for services	\$ 49,781	\$ 48,566	\$ 52,000	\$ (3,434)
Other	521	0	0	0
Total Cash Receipts	50,302	48,566	52,000	(3,434)
Expenditures				
Personal services	2,758	2,954	3,300	(346)
Contractual services	47,580	46,763	50,500	(3,737)
Commodities	0	433	350	83
Transfer to other funds	0	0	0	0
Total Expenditures	50,338	50,150	54,150	(4,000)
Receipts Over (Under) Expenditures	(36)	(1,584)	\$ (2,150)	\$ 566
Unencumbered Cash, January 1	5,959	5,923		
Unencumbered Cash, December 31	\$ 5,923	\$ 4,339		

City of Americus  
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Schedule 2J

BUSINESS FUND  
Schedule of Cash Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2012  
(with comparative actual totals for the prior year ended December 31, 2011)

SEWER UTILITY

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Charges for services	\$ 137,511	\$ 136,678	\$ 134,000	\$ 2,678
Connecting/cleaning fees	50	0	0	0
Other receipts	0	0	0	0
Total cash receipts	137,561	136,678	134,000	2,678
Expenditures				
Personal services	14,560	16,488	19,000	(2,512)
Contractual	25,196	18,844	48,500	(29,656)
Commodities	10,178	6,032	7,500	(1,468)
Capital outlay	0	0	0	0
Debt service	104,512	104,697	104,512	185
Total Expenditures	154,446	146,061	179,512	(33,451)
Receipts Over (Under) Expenditures	(16,885)	(9,383)	\$ (45,512)	\$ 36,129
Unencumbered Cash, January 1	238,661	221,776		
Unencumbered Cash, December 31	\$ 221,776	\$ 212,393		